



San Bernardino LAFCO Fiscal Indicators

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Big Bear City Community Services District

Report Created:11/3/2016

The Big Bear City Community Services District is authorized by LAFCO to provide the following functions: water, sewer, streetlighting, fire protection, solid waste, and park and recreation. The district is a member of the Big Bear Fire Authority which provides fire protection and emergency medical response (link below). Fire operations are included in the district's audit. The district's service area includes the unincorporated communities of Big Bear City, Sugarloaf, Moonridge, Lake Williams, Baldwin Lake, and Erwin Lake.

[Big Bear Fire Authority](#)



Big Bear City Community Services District

Report Created:11/3/2016

Change in Assessed Value

Description

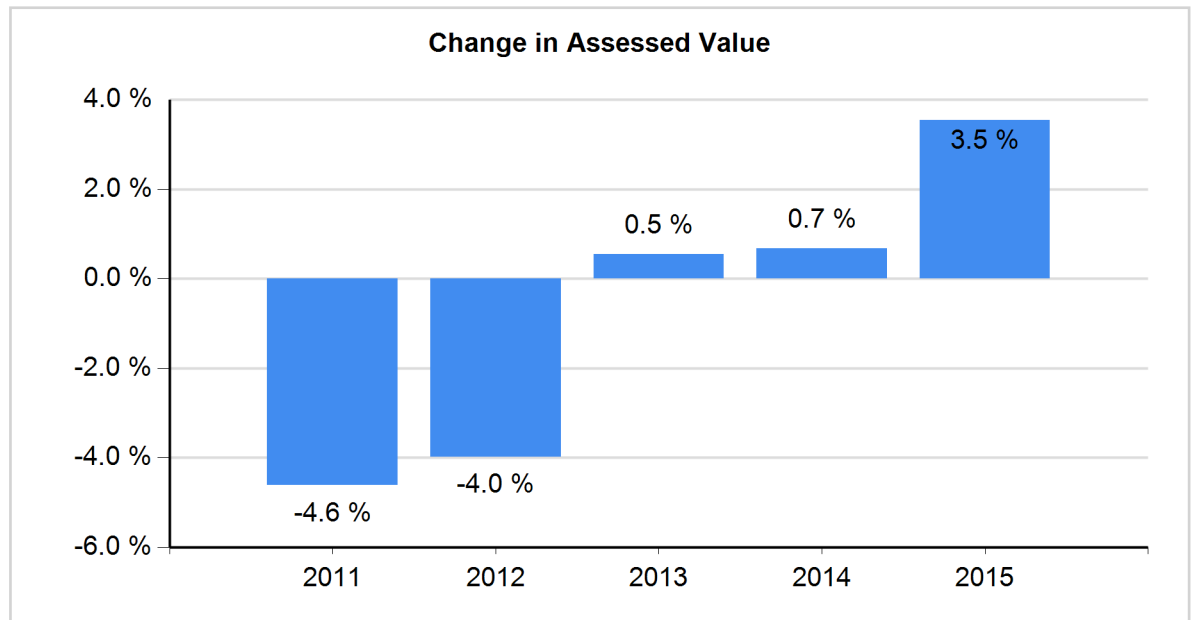
There is a correlation between assessed property value and the receipt of the general property tax levy.

Formula:

change in tax roll
value/beginning tax
roll value

Source:

County Auditor -
Agency Net
Valuations



2011	2012	2013	2014	2015
(\$90,936,035)	(\$75,392,476)	\$10,376,824	\$12,932,720	\$70,312,679
\$1,969,176,705	\$1,893,784,229	\$1,904,161,053	\$1,917,093,773	\$1,987,406,452
-4.6%	-4.0%	0.5%	0.7%	3.5%

Agency Response



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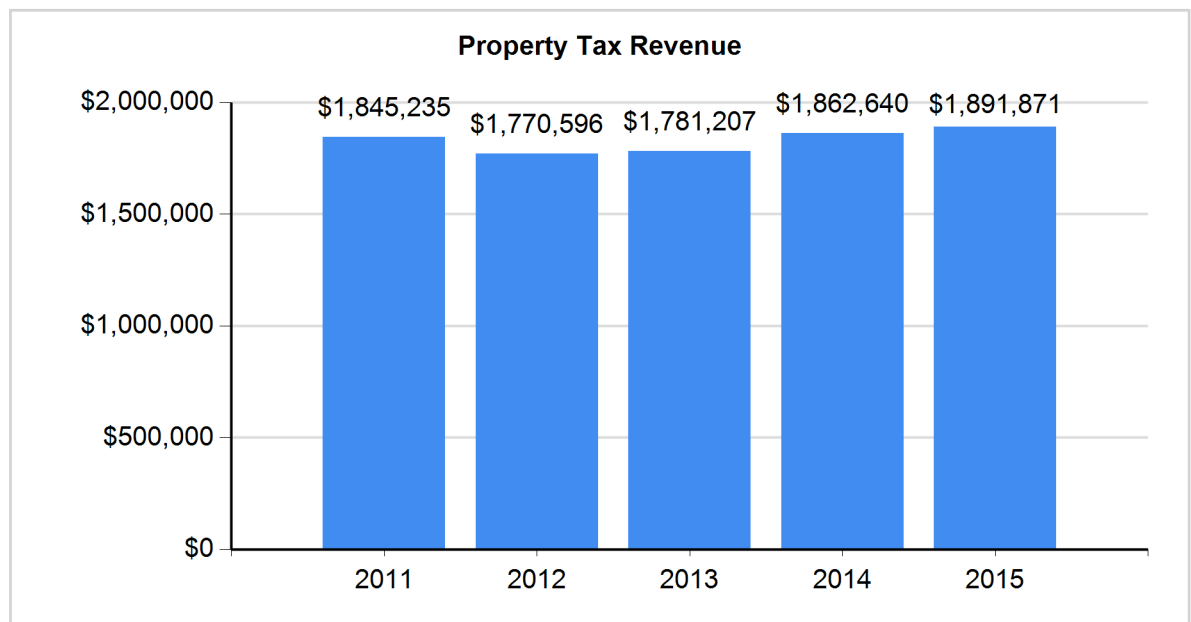
Property Tax Revenue

Description

This indicator will have more importance for those agencies heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the level of stability of an agency's revenue base.

Formula:
property tax revenue

Source:
Statement of
Activities; Statement
of Revenues,
Expenditures and
Changes in Fund
Balance/Net Position



Agency Response



Big Bear City Community Services District

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Charges for Service (business)

Description

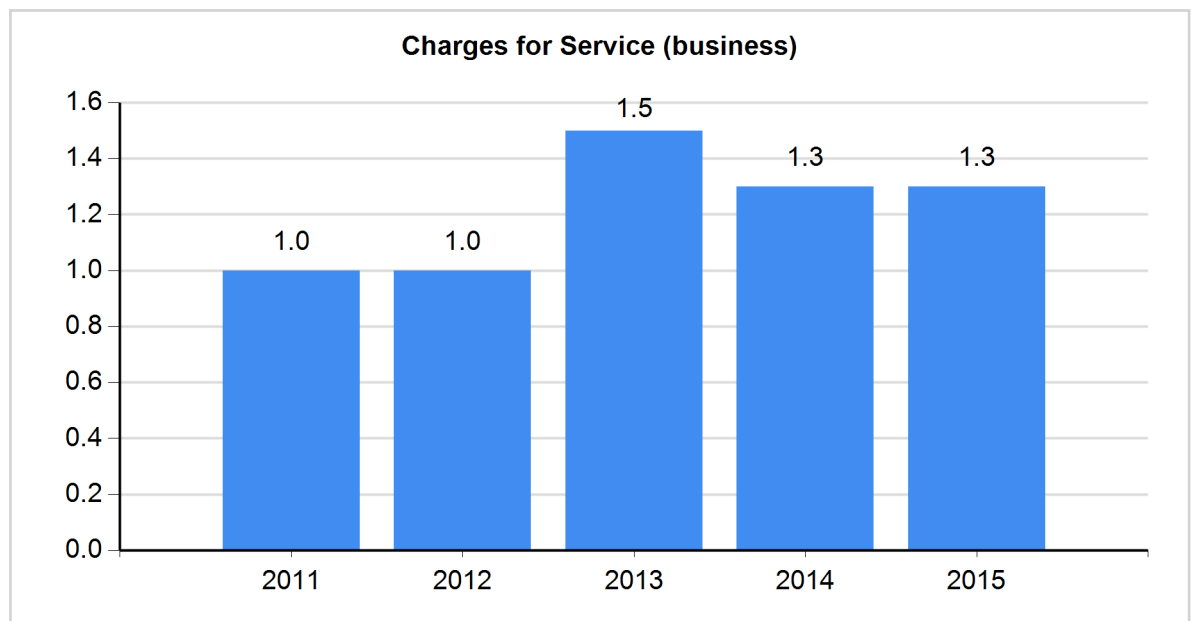
Addresses the extent to which charges for service covered total expenses. A ratio of one or higher indicates that the service is self-supporting.

Formula:

charges for
service/operating
expenses (minus
depreciation)

Source:

Statement of
Activities; Statement
of Cash Flows



2011	2012	2013	2014	2015
\$5,382,715	\$5,318,680	\$6,937,252	\$7,246,750	\$7,144,216
\$5,252,039	\$5,354,173	\$4,759,002	\$5,405,223	\$5,370,066
1.0	1.0	1.5	1.3	1.3

Agency Response



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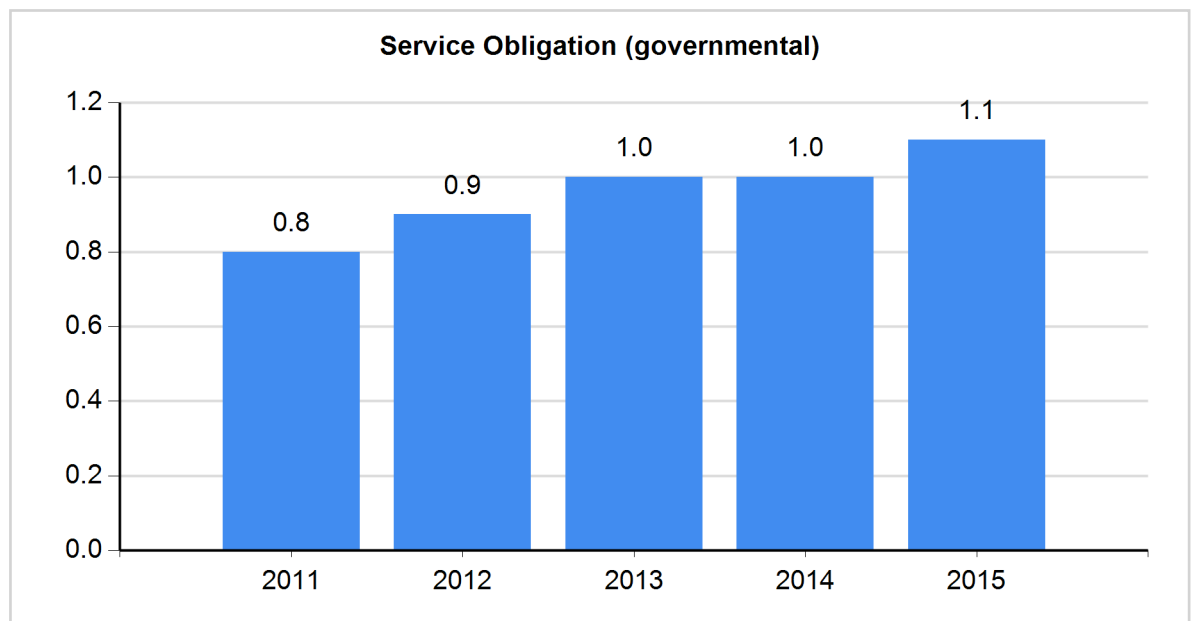
Service Obligation (governmental)

Description

Measures whether or not a government's annual revenues were sufficient to pay for annual operations. A ratio of one or higher indicates that a government lived within its annual revenues.

Formula:
$$\frac{\text{operating revenue}}{\text{operating expenditures}}$$

Source:
Statement of
Revenues,
Expenditures and
Changes in Fund
Balance



2011	2012	2013	2014	2015
\$4,762,873	\$5,223,092	\$5,155,580	\$5,533,342	\$6,796,044
\$6,171,493	\$5,671,114	\$5,168,319	\$5,517,535	\$6,467,109
0.8	0.9	1.0	1.0	1.1

Agency Response



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Liquidity

Description

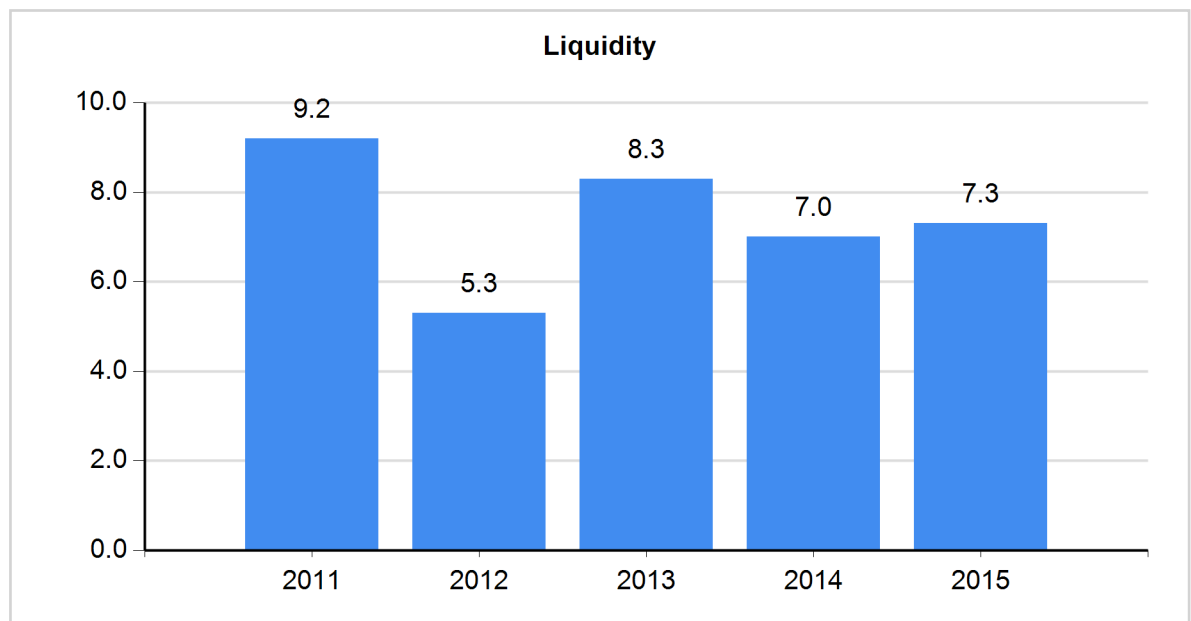
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

cash & investments
(does not include
fiscal agents,
restricted, or
fiduciary)/current
liabilities

Source:

Statement of Net
Position



2011	2012	2013	2014	2015
\$11,452,019	\$9,864,640	\$11,047,620	\$11,678,848	\$11,979,610
\$1,242,152	\$1,847,685	\$1,325,952	\$1,679,245	\$1,645,053
9.2	5.3	8.3	7.0	7.3

Agency Response



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Change in Cash and Cash Equivalents (business)

Description

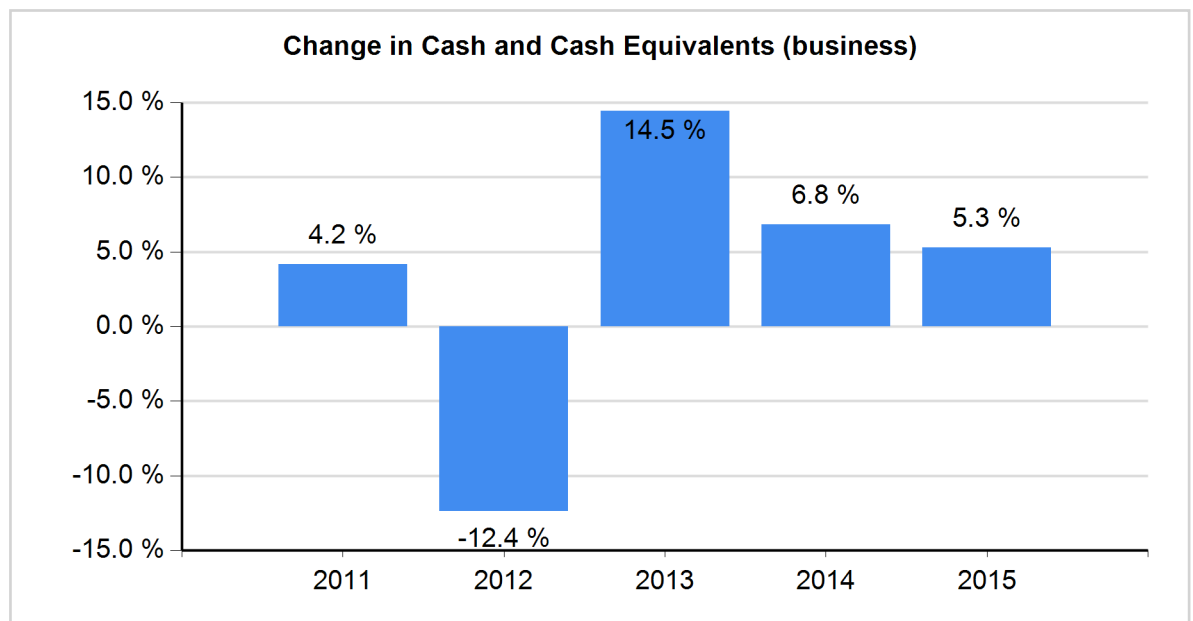
Cash and cash equivalents are the most liquid assets of an agency's assets and can be readily converted into cash. A positive percent change indicates that a government's cash position has improved.

Formula:

$$\frac{\text{change in cash \& cash equivalents}}{\text{begin cash \& cash equivalents}}$$

Source:

Statement of Cash Flows



2011	2012	2013	2014	2015
\$358,387	(\$1,094,937)	\$1,119,181	\$606,167	\$473,399
\$8,574,292	\$8,839,294	\$7,744,357	\$8,863,538	\$8,969,705
4.2%	-12.4%	14.5%	6.8%	5.3%

Agency Response



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Debt Service (business)

Description

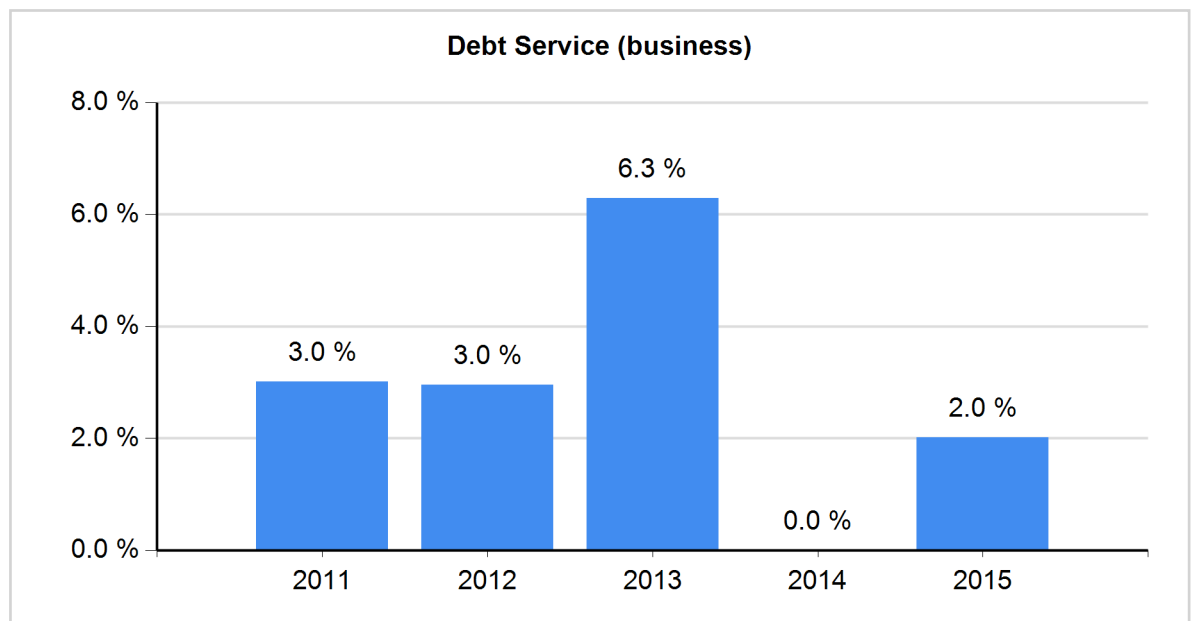
Looks at service flexibility by determining the amount of total expenses committed to annual debt service. Service flexibility decreases as more resources are committed to annual debt service.

Formula:

debt
service/operating
expenses (minus
depreciation)

Source:

Statement of Cash
Flows; Statement of
Activities



2011	2012	2013	2014	2015
\$158,270	\$158,271	\$299,438	\$0	\$108,027
\$5,252,039	\$5,354,173	\$4,759,002	\$5,405,223	\$5,370,066
3.0%	3.0%	6.3%	0.0%	2.0%

Agency Response



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Pension Payments

Description

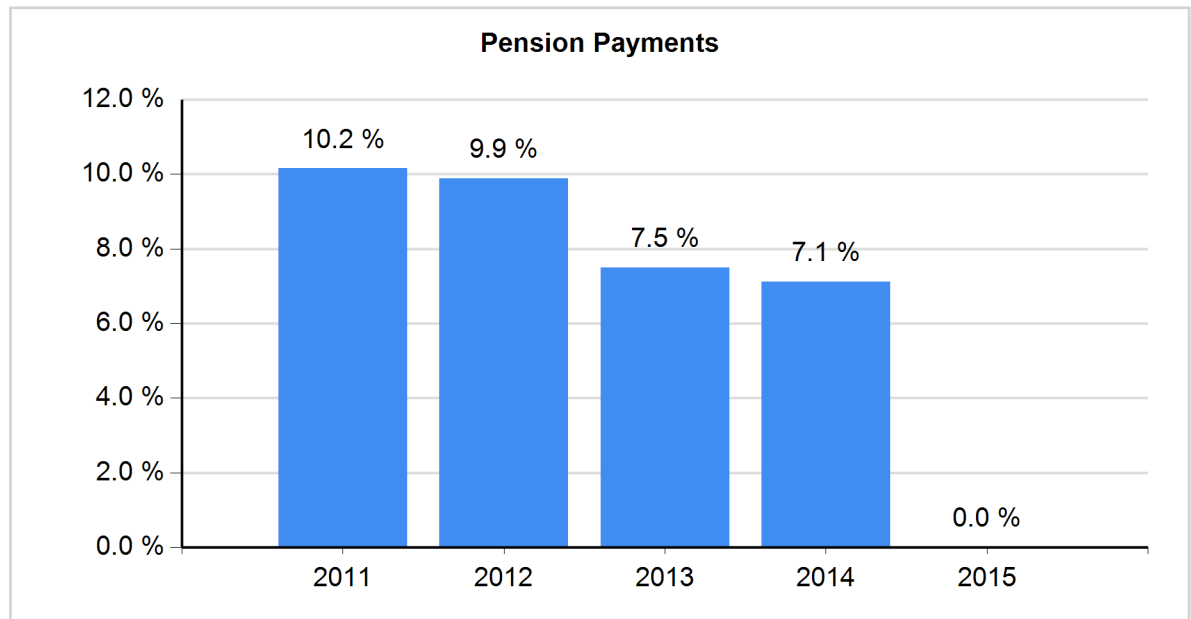
This indicator depicts the relationship between the pension payments as a percentage of an agency's total revenues. Due to pending updates to pension reporting requirements, the Pension Payments indicator does not show data for 2015. GASB 68 revised and established new financial reporting for pensions effective for 2015. Effective beginning 2017, GASB 73 and GASB 82 amend GASB 68, although implementation may occur earlier. Therefore, updates to the Pension Payments indicator will not occur until full implementation of GASB 73 and GASB 82.

Formula:

annual pension
cost/total revenue

Source:

Notes; Statement of
Revenues,
Expenditures and
Changes in Fund
Balance



2011	2012	2013	2014	2015
\$1,035,198	\$1,046,640	\$908,139	\$911,987	-
\$10,197,490	\$10,579,522	\$12,117,762	\$12,811,425	\$14,014,838
10.2%	9.9%	7.5%	7.1%	0.0%

Agency Response

Financial data in the audited financial reports prior to 2010 captured pass-through revenue and expense in the sewer department for monies collected on behalf of the Big Bear Area Regional Wastewater Agency. Beginning with 2010-11, the pass-through monies were removed from the Statement of Revenues, Expenditures, and Change in Fund Balance.



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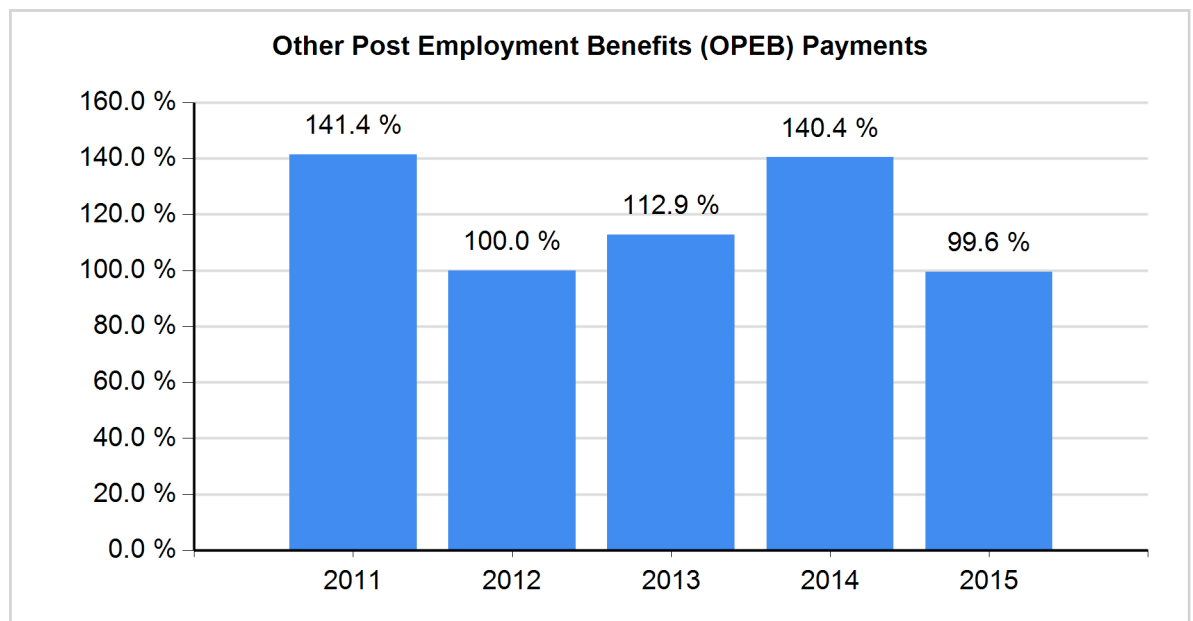
Other Post Employment Benefits (OPEB) Payments

Description

Monitors whether the agency is able to pay or is paying the amount required to fund the OPEB system as determined by its actuary.

Formula:
OPEB
payments/OPEB
annual cost

Source:
Notes



2011	2012	2013	2014	2015
\$768,914	\$560,188	\$630,102	\$639,110	\$656,686
\$543,872	\$560,188	\$558,306	\$455,212	\$659,472
141.4%	100.0%	112.9%	140.4%	99.6%

Agency Response